GOVERNMENT OF HIS HIGHNESS THE MAHARAJA
OF MYSORE

MYSORE CIVIL ACCOUNT CODE

VOLUME II

SECOND EDITION

Corrected to 30th June 1926

ISSUED BY THE COMPTROLLER TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE

BANGALORE:
PRINTED AT THE GOVERNMENT PRESS
1927

MYSORE CIVIL ACCOUNT CODE, VOLUME II.

PREFACE.

Volume II of the Mysore Civil Account Code, which is now issued in accordance with the orders of Government communicated in unofficial No. 283, dated 6th April 1926, corresponds to and will replace Volume II of the Mysore Account Code, and includes all alterations as have since been introduced through lists of corrections or are considered otherwise necessary. The following important alterations have been made in issuing this as Volume II of a separate Code.

(*a*) *Addition of*:—

(i) Chapter	XXVII.	... Electrical Department.
(ii) Chapter	XXVIII.	... Railway Do.
(iii) Chapter	XXIX.	... Education Do.
(iv) Chapter	XXX.	... Industrial and Commercial Concerns.
(v) Appendix	XXIV.	... Instructions for the guidance of Treasury Officers.
(vi) Appendix	XXX.	... Rules relating to the payment of Pensions by Money Orders.

(*b*) *Deletion of*:—

(i) Appendix	III.	... Bills which may be paid by Taluk treasuries on their own responsibility.
(ii) Appendix	V.	... Rules relating to Revenue Money Orders.
(iii) Appendix	VII.	... Instructions to Military guards escorting treasure by road.
(iv) Appendix	XI.	... Instructions regarding the payment of British Military Pensions in the Secunderabad Division.
(v) Appendix	XII.	... List of ordinary objections taken by the Audit Office.

(*c*) *Transfer from the body of the Code to separate Appendices of*:—

(i) Rules regarding the disposal of Cheques on Banks. (Appendix XXVII).
(ii) Subsidiary Registers and Accounts (Appendix XXVIII).
(iii) Additional rules for the remittance of treasure by rail (Appendix XXXIII).

(*d*) *Transfer of the rules contained in Appendix to the body of the Code :—*

Appendix X.—"Procedure regarding transactions between the Post Offices and the Mysore Treasuries" to the body of the Code under "Chapter XXXI, His Majesty's Jamakharch Accounts."

(*e*) *Revision or re-arrangement of :—*

(i) Chapters 1 and 2 (General procedure of treasuries and Special rules—Taluk treasuries) in three Chapters (Constitution and Administration of treasuries, Custody of treasure and General procedure of treasuries).

(ii) Chapter 11.—(Resource and Remittance) in two chapters (i) Resource, and (ii) Remittance.

(iii) Chapter 12 (Miscellaneous).

(*f*) *Re-numbering of all Chapters, Articles, etc., in continuation of those of Volume I, to facilitate reference :—*

2. With the issue of this volume, Volume II of the Mysore Account Code should be regarded as superseded and should not be quoted in future. Errors and omissions noticed may kindly be communicated to the undersigned.

BANGALORE,
30th June 1926.

T. SATYARAJ CHETTY,
Comptroller.

CONTENTS.

VOLUME II.

TREASURY PROCEDURE.

General Procedure.

		Page.
XVII.	Constitution and Administration of Treasuries ...	1
XVIII.	Custody of Treasure	12
XIX.	General Procedure of Treasuries	23

Special Subjects.

XX.	Pension Payments	46
XXI.	Deposits	60
XXII.	Bills	64
XXIII.	Miscellaneous Subjects	74

Special Rules for Transactions of Certain Departments.

XXIV.	Revenue Survey Department	77
XXV.	Forest Department	80
XXVI.	Public Works Department	83
XXVII.	Electrical Department	88
XXVIII.	Railway Department	89
XXIX.	Education Department	91
XXX.	Industrial and Commercial Concerns	93
XXXI.	His Majesty's Jamakarch Accounts	95

Resource and Remittance.

XXXII.	Coins	101
XXXIII.	Currency Notes	113
XXXIV.	Resource	119
XXXV.	Remittance	122

APPENDICES.

		PAGE.
XXIII.	Rules for the Training of Officers in Treasury Work ...	133
XXIV.	Instructions for the guidance of Treasury Officers ...	138
XXV.	Questions for Treasury Inspection	143
XXVI.	List of Treasury records and the periods up to which they should be preserved	155
XXVII.	Cheques on Banks	157
XXVIII.	Subsidiary Registers and Accounts	159
XXIX.	Returns to be submitted to the Comptroller by the Treasuries	162
XXX.	Rules regarding the Payment of Pensions by Postal Money Orders	163
XXXI.	Rules for the record of the Finger Prints of Government servants and pensioners and for the utilisation thereof	165
XXXII.	Custody, Supply and Sale of Stamps	168
XXXIII.	Additional rules for Remittance of Treasure by Rail	176

FORMS.

		PAGE.
63.	Model Form of Security bond to be taken from Treasurers and Shroffs	179
64.	Contents Slip of Coin Bags	183
65.	Treasurer's Daily Balance Sheet	184
66.	Register showing the Double Lock transactions	186
67.	Monthly Cash Balance Report (District Treasuries) ...	188
68.	Do (Taluk Treasuries) ...	190
69.	Weekly Cash Balance Report	192
70.	Treasurer's Cash Book	193
71.	Sheristhedar's Number Book	193
72.	Register of Cheque Suspense	194
73.	Register of Gazetted Officers drawing pay from the Treasury ...	195
74.	Register of payments made on cheques against Letters of Credit	197
75.	Register of Miscellaneous Receipts	198
76.	Register of Miscellaneous Payments	199
77.	Register of Daily Totals	201
78.	Register of Transfer Transactions	202
79.	Memo of corrections in the Treasury Accounts	203
80.	Treasury Cash Book	204
81.	Daily Cash Account of Taluk Treasury	208
82.	Monthly Treasury Account of Receipts and Disbursements ...	209
83.	List of Payments	213
84.	Register of Pension Payment Orders	213
85.	Pension Voucher	214
86.	Consolidated Bill for Pensions	215
87.	Register of Pension Payments	217
88.	Advice of Transfer of Pensions	218
89.	Annual Return of Pensioners	219
90.	Register of Sawar and Barr Pensioners	220
91.	Voucher for the Re-payment of Revenue Deposits by transfer to some other Head of Account in the Treasury Accounts...	221
92.	Register of Personal Deposits	222
93.	Register of Daily Receipts and Re-payments of Personal Deposits	223
94.	Extract Register of Receipts and Payments on account of Personal Deposits	224
95.	Supply Bill	224
96.	Remittance Transfer Receipt	225

		PAGE.
97.	Register of Bills issued	226
98.	Advice List	227
99.	Register of Bills paid	228
100.	Indent for the supply of Bill forms	229
101.	Stock and Sale Account of Opium and Ganja.	230
102.	Plus and Minus Memo of Opium and Ganja	231
103.	Register of Departmental Receipts and Payments ...	232
104.	Register of Payments and Receipts on account of Boundary Marks Advances	233
105.	Register of Revenue Receipts	234
106.	Register of Public Works Bills paid	235
107.	Register of receipts on account of the Education Department ...	236
108.	Register of un-current Silver Coins	238
109.	Register of Silver Coins cut but not paid for	240
110.	Return of Silver Coins cut or broken	241
111.	Invoice of Coin Remittance	242
112.	Slip to be placed in each bundle of Currency Notes ...	243
113.	Invoice of Currency Note Remittance	243
114.	Certificate given to Shroff accompanying remittances ...	244
115.	Advice of Cash Remittances	245
116.	Advice of Remittance by Cheques	246
117.	Register of Remittances by Cheques	248
118.	Register of Receipts and Payments on account of Local and other Funds	249
119.	Register of Recoveries on account of charges for works recoverable from raiyats under Tank Maintenance Rules	250
120.	Register of Receipts on account of Advances	251
121.	Register of undisbursed Pension amounts credited to suspense	252
122.	Register of Receipts on account of Loans	253
123.	Register of Refunds of Land Revenue	254
124.	Register of Payments of Loans	255
125.	Register of Pensions payable by Money Orders	256
126.	Schedule of Pensions paid by Money Orders	257
127.	Register of re-payments of undisbursed Pensions sent by Money Orders but remaining un-paid	258
128.	Plus and Minus memo of Stamps	259
129.	Paper of instructions to Military Officers in charge of Remittance of Treasure by Rail	260